

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

In re:

Duro Dyne National Corp., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**FOURTH MONTHLY FEE STATEMENT OF  
GETZLER HENRICH & ASSOCIATES LLC  
FOR THE PERIOD FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

Getzler Henrich & Associates LLC (“Getzler”), financial advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), submits this monthly fee statement for the period, February 1, 2019 through February 28, 2019 (the “February Fee Statement”) pursuant to the Court’s *Administrative Fee Order Establishing Certain Procedures for Allowance of Interim Compensation and Reimbursement of Expenses of Professionals Retained By Order of this Court*, dated December 18, 2017 [Docket No. 345] (the “Administrative Order”). Pursuant to the Administrative Order, responses to the Fourth Fee Statement, if any, are due by April 12, 2019.

Dated: April 2, 2019

Respectfully submitted,

**GETZLER HENRICH & ASSOCIATES LLC**

/s/ Mark D. Podgorny

Mark D. Podgorny

295 Madison Avenue

New York, NY 10017

*Financial Advisor to the Debtors and Debtors-in-Possession*

<sup>1</sup> The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: Duro Dyne National Corp. (4664); Duro Dyne Machinery Corp. (9699); Duro Dyne Corporation (3616); Duro Dyne West Corp. (5943); and Duro Dyne Midwest Corp. (4662).

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**D.N.J. LBR 2016-1 FEE APPLICATION COVER SHEET**

IN RE: Duro Dyne National Corp., *et al.* APPLICANT: Getzler Henrich & Associates LLC  
CASE NO.: 18-27963 (MBK) CLIENT: Chapter 11 Debtors  
CHAPTER: 11 CASE FILED: September 7, 2018

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION UNDER  
PENALTY OF PERJURY, PURSUANT TO 28 U.S.C. SECTION 1746

RETENTION ORDER(S) ATTACHED

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SECTION I  
FEE SUMMARY

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**MONTHLY FEE STATEMENT OF GETZLER HENRICH AND ASSOCIATES  
FOR THE PERIOD FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

	<u>FEES</u>	<u>EXPENSES</u>
TOTAL PREVIOUS FEES REQUESTED	<u>\$231,672.25</u>	<u>\$3,877.62</u>
TOTAL FEES ALLOWED TO DATE:	<u>\$168,176.05</u>	<u>\$2,636.82</u>
TOTAL RETAINER (IF APPLICABLE)	<u>\$ -0-</u>	<u>\$ -0-</u>
TOTAL HOLDBACK (IF APPLICABLE)	<u>\$ 11,558.20</u>	<u>\$ -0-</u>
TOTAL RECEIVED BY GETZLER HENRICH & ASSOCIATES	<u>\$168,176.05</u>	<u>\$2,636.82</u>
FEE TOTALS – PAGE 2	<u>\$64,857.50</u>	
DISBURSEMENTS TOTALS - PAGE 3	<u>+\$1,105.60</u>	
TOTAL FEE APPLICATION	<u>\$65,963.10</u>	
MINUS 20% HOLDBACK	<u>-\$12,971.50</u>	
AMOUNT SOUGHT AT THIS TIME	<u>\$52,991.60</u>	

Name of Professional Person	Position of the Applicant, Number of Years in that Position	Hourly Billing Rate (\$) (including changes)	Total Billed Hours	Total Compensation (\$)
Gupta, Charvi	Associate since 2018 (1 year)	\$350.00	2.9	\$1,015.00
O'Callaghan, Chris	Specialist since 2013 (6 years)	\$350.00	161.2	\$56,420.00
O'Callaghan, Chris - travel time	Specialist since 2013 (6 years)	\$175.00	3.0	\$525.00
Podgainy, Mark	Managing Director since 2014 (5 years)	\$445.00	15.5	\$6,897.50
<b>Grand Total:</b>			<b>182.6</b>	<b>\$64,857.50</b>
<b>Blended Rate:</b>		<b>\$355.19</b>		

**SECTION II  
SUMMARY OF SERVICES**

SERVICES RENDERED	HOURS	FEE
Bankruptcy Consulting	0.0	\$0.00
Claims Analysis & Negotiation	33.6	11,807.50
Committee Conference Call / Meeting	.2	89.00
Confirmation Issues	14.3	5,280.50
Court Hearing Prep	0.0	0.00
DIP Financing	38.1	13,563.00
Disclosure Statement Issues	21.2	8,037.50
Fee/Employment Application	2.5	1,112.50
Fresh Start Accounting Issues	0.0	0.00
Monthly Operating Report	68.5	24,022.50
Motion Review / Analysis	0.0	0.00
Plan of Reorganization	0.0	0.00
Supplier Issues	1.2	420.00
Travel	3.0	525.00
<b>SERVICE TOTALS</b>	<b>182.6</b>	<b>\$64,857.50</b>

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**SECTION III  
SUMMARY OF DISBURSEMENTS**

	<b>AMOUNT</b>
Telecommunications	\$28.00
Transportation	\$1,077.60
<b>TOTAL DISBURSEMENTS</b>	<b>\$1,105.60</b>

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**SECTION IV  
CASE HISTORY**

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(NOTE: Items 3 - 6 are not applicable to applications under 11 U.S.C. §506)

- (1) DATE CASE FILED: September 7, 2018
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED: 11
- (3) DATE OF RETENTION: October 19, 2018, effective as of September 7, 2018 [Docket No. 195]. See Order attached.
- (4) SUMMARIZE IN BRIEF THE BENEFITS TO THE ESTATE AND ATTACH SUPPLEMENTS AS NEEDED:
  - a) Getzler consulted with and assisted the Debtors in preparing the Monthly Operating Report for January 2018;
  - b) Getzler assisted the Debtors in updating and monitoring the DIP budget, monitoring certain payments to ensure compliance with the cash collateral order, and assisting the proposed exit financing lender with its due diligence;
  - c) Getzler assisted the Debtors in addressing information needs and issues related to confirming the Debtors' proposed Second Amended Plan of Reorganization;
  - d) Getzler assisted the Debtors in updating long term projections and the liquidation analysis related to the Second Amended Disclosure Statement;
  - e) Getzler assisted the Debtors in addressing supplier issues;
  - f) Getzler responded to information requests made by the Asbestos Claimants Committee
  - g) Getzler assisted the Debtors in analyzing claims filed with the Court and in negotiation discussions;
  - h) Getzler assisted the Debtors in addressing issues related to confirmation, including responding to discovery requests determining post-confirmation structure;

- i) Getzler consulted with and assisted the Debtors and their counsel regarding motions to be filed with the Court; and
- j) Getzler provided such other services consistent with its engagement letter.

(5) ANTICIPATED DISTRIBUTION TO CREDITORS:

- (A) ADMINISTRATION EXPENSES: (unknown at this time)
- (B) SECURED CREDITORS: (unknown at this time)
- (C) PRIORITY CREDITORS: (unknown at this time)
- (D) GENERAL UNSECURED CREDITORS: (unknown at this time)

(6) FINAL DISPOSITION OF CASE AND PERCENTAGE OF DIVIDEND PAID TO CREDITORS (IF APPLICABLE): Final disposition of case and dividend are unknown at this time.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: April 2, 2019

/s/ Mark D. Podgorny  
Mark D. Podgorny



Order Filed on October 19, 2018  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY  
Caption in Compliance with D.N.J. LBR 9004-1

**LOWENSTEIN SANDLER LLP**

Kenneth A. Rosen, Esq.  
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One Lowenstein Drive  
Roseland, New Jersey 07068  
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(973) 597-2400 (Facsimile)

*Proposed Counsel to the Debtors and  
Debtors-in-Possession*

In re:

Duro Dyne National Corp., *et al.*<sup>1</sup>

Debtors.

Chapter 11

Case No. 18-27963 (MBK)

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
GETZLER HENRICH & ASSOCIATES LLC AS FINANCIAL ADVISOR TO  
THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered two (2) through and including five (5), is hereby **ORDERED**.

**DATED: October 19, 2018**

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

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Upon consideration of the application (the “Application”)<sup>1</sup> of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) for entry of an order authorizing the retention and employment of Getzler Henrich & Associates LLC (“Getzler Henrich”) as financial advisor to the Debtors in these Chapter 11 Cases, effective as of the Petition Date; and upon the Declaration of Mark D. Podgainy (the “Podgainy Declaration”), a managing director at Getzler Henrich, submitted in support of the Application and as more fully described in the Application; and the Court being satisfied, based on the representations made in the Application that (i) Getzler Henrich has no connection with the Debtors, their creditors, any other party in interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the Office of the United States Trustee, and does not represent any entity having an adverse interest to the Debtors in connection with the Debtors’ Chapter 11 Cases, except as set forth in the Podgainy Declaration; (ii) Getzler Henrich is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, (iii) neither Getzler Henrich nor its professionals have any connection with the Debtors, their creditors or any other party in interest; and (iv) Getzler Henrich’s employment is necessary and in the best interest of the Debtors; and the Court having jurisdiction over this matter pursuant to 28 U.S.C §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered on July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and venue being proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Application being sufficient under the circumstances; and it appearing that no other or further notice need be provided; and after due deliberation and sufficient cause appearing therefor;

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

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**IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** in its entirety.
2. The Debtors are authorized to retain Getzler Henrich, effective as of the Petition Date, under the terms and conditions set forth in the Engagement Agreement, and to compensate and reimburse Getzler Henrich on the terms and in the manner specified in the Engagement Agreement.
3. Getzler Henrich shall file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the guidelines for the U.S. Trustee and any applicable orders of this Court. Getzler Henrich's fees and expenses shall be subject to review pursuant to the standards set forth in section 330 and 331 of the Bankruptcy Code.
4. Getzler Henrich shall provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Agreement are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.
5. Notwithstanding anything to the contrary in the Application or the Engagement Agreement, to the extent that the Debtors use the services of any other Getzler Henrich affiliate in these Chapter 11 Cases, the Debtors shall file with the Court a separate retention application for each affiliate, and each such affiliate shall comply with any disclosure requirements of Bankruptcy Rule 2014.
6. The indemnification provisions in the Engagement Agreement are approved, subject to the following modifications, applicable during the pendency of these Chapter 11 Cases:



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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

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- a. Subject to the provisions of subparagraphs b. and c. below, the Debtors are authorized to indemnify the Indemnified Parties, in accordance with the Engagement Agreement, for any claim arising from, related to or in connection with their performance of the services described in the Engagement Agreement; provided, however, that the Indemnified Parties shall not be indemnified for any claim arising from services other than the services provided under the Engagement Agreement, unless such services and the indemnification, contribution or reimbursement therefore are approved by the Court;
  - b. Notwithstanding anything to the contrary in the Engagement Agreement, the Debtors shall have no obligation to indemnify any person, or provide contribution or reimbursement to any person, (i) for any claim or expense that is judicially determined (the determination having become final and no longer subject to appeal) to have arisen from that person's gross negligence or willful misconduct; (ii) for a contractual dispute in which the Debtors allege breach of Getzler Henrich's obligations under the Engagement Agreement, unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Company, et al.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to that person's gross negligence or willful misconduct, but determined by this Court, after notice and a hearing, to be a claim or expense for which that person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Agreement as modified by the proposed order; and
  - c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, Getzler Henrich believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Agreement (as modified by the proposed order), including without limitation the advancement of defense costs, Getzler Henrich must file an application before this Court, and the Debtors may not pay any such amounts before the entry of an order by this Court approving the payment. This subparagraph c. is intended only to specify the period of time under which the Court shall have

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Debtors: Duro Dyne National Corp., Inc., *et al.*

Case No.: 18-27963 (MBK)

Caption: Order Authorizing Retention and Employment of Getzler Henrich & Associates LLC as Financial Advisor to the Debtors as of the Petition Date

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jurisdiction over any request for fees and expenses for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Getzler Henrich.

7. Getzler Henrich shall apply to the Court for allowances of compensation and reimbursement of out-of-pocket expenses incurred in respect of services provided to the Debtors in these Chapter 11 Cases after the Petition Date in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and such other orders as the Court may direct, including, without limitation, any order of this Court establishing procedures for interim compensation and reimbursement of professionals retained in these Chapter 11 Cases.

8. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these Chapter 11 Cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these Chapter 11 Cases to cases under chapter 7.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

10. This Court shall retain exclusive jurisdiction to hear and decide any and all disputes related to or arising from the implementation, interpretation and enforcement of this Order.

Form order – ntcorder

**UNITED STATES BANKRUPTCY COURT**

District of New Jersey  
402 East State Street  
Trenton, NJ 08608

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Case No.: 18-27963-MBK  
Chapter: 11  
Judge: Michael B. Kaplan

In Re: Debtor(s) (name(s) used by the debtor(s) in the last 8 years, including married, maiden, trade, and address):

Duro Dyne National Corp.  
100 Horizon Center Boulevard  
Hamilton, NJ 08691

Social Security No.:

Employer's Tax I.D. No.:  
11-2504664

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**NOTICE OF JUDGMENT OR ORDER  
Pursuant to Fed. R. Bankr. P. 9022**

Please be advised that on October 19, 2018, the court entered the following judgment or order on the court's docket in the above-captioned case:

Document Number: 195 – 96

ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF GETZLER HENRICH & ASSOCIATES LLC AS FINANCIAL ADVISOR TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE (Related Doc # 96). Service of notice of the entry of this order pursuant to Rule 9022 was made on the appropriate parties. See BNC Certificate of Notice. Signed on 10/19/2018. (bwj)

Parties may review the order by accessing it through PACER or the court's electronic case filing system (CM/ECF). Public terminals for viewing are also available at the courthouse in each vicinage.

Dated: October 19, 2018

JAN: bwj

Jeanne Naughton  
Clerk

# **EXHIBIT A**

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Claims Analysis & Negotiation	02/05/19	0.4	\$350.00	\$ 140.00	Meeting with management re SMART proof of claim
O'Callaghan	Claims Analysis & Negotiation	02/06/19	1.7	\$350.00	\$ 595.00	Preparing for and participating in call re: SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/06/19	1.0	\$350.00	\$ 350.00	Additional research into SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/09/19	0.8	\$350.00	\$ 280.00	Additional research into SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/11/19	0.7	\$350.00	\$ 245.00	Reviewing tax and PBGC claims
O'Callaghan	Claims Analysis & Negotiation	02/11/19	1.0	\$350.00	\$ 350.00	Reviewing SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/12/19	2.4	\$350.00	\$ 840.00	Analyzing SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/12/19	0.6	\$350.00	\$ 210.00	Researching lease rejection information
O'Callaghan	Claims Analysis & Negotiation	02/12/19	0.8	\$350.00	\$ 280.00	Meeting to discuss SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/12/19	3.2	\$350.00	\$ 1,120.00	Performing lease analysis
O'Callaghan	Claims Analysis & Negotiation	02/12/19	1.1	\$350.00	\$ 385.00	Additional analysis of SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/13/19	2.6	\$350.00	\$ 910.00	Finalizing lease analysis for board call
O'Callaghan	Claims Analysis & Negotiation	02/13/19	1.6	\$350.00	\$ 560.00	Call with attorneys re: SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/13/19	2.4	\$350.00	\$ 840.00	Gathering additional information re: SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/13/19	0.4	\$350.00	\$ 140.00	Meeting with management re lease analysis
O'Callaghan	Claims Analysis & Negotiation	02/14/19	3.7	\$350.00	\$ 1,295.00	Additional analysis of SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/14/19	1.4	\$350.00	\$ 490.00	Meeting with management re: SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/14/19	1.0	\$350.00	\$ 350.00	Preparing internal report re: SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/15/19	0.2	\$350.00	\$ 70.00	Call with M Podgainy re: SMART Claim
Podgainy	Claims Analysis & Negotiation	02/15/19	0.2	\$445.00	\$ 89.00	Call w/ C O'Callaghan re: union claim
Podgainy	Claims Analysis & Negotiation	02/19/19	0.2	\$445.00	\$ 89.00	Correspondence w/ J Prol and management re: union claim status and issues
O'Callaghan	Claims Analysis & Negotiation	02/20/19	2.2	\$350.00	\$ 770.00	Additional analysis on SMART claim
O'Callaghan	Claims Analysis & Negotiation	02/21/19	1.3	\$350.00	\$ 455.00	Updating analysis re SMART Claim
O'Callaghan	Claims Analysis & Negotiation	02/21/19	0.4	\$350.00	\$ 140.00	Reviewing SMART analysis with management
O'Callaghan	Claims Analysis & Negotiation	02/22/19	1.2	\$350.00	\$ 420.00	Reviewing status of tax claims
O'Callaghan	Claims Analysis & Negotiation	02/25/19	1.0	\$350.00	\$ 350.00	Meeting with IP attorney re: SMART claim
Podgainy	Claims Analysis & Negotiation	02/26/19	0.1	\$445.00	\$ 44.50	Correspondence w/ J Prol and P Rossetto re: SMART claim
	<b>Claims Analysis &amp; Negotiation Total</b>		<b>33.6</b>		<b>\$ 11,807.50</b>	
Podgainy	Committee Conf Call/Meeting	02/04/19	0.2	\$445.00	\$ 89.00	Call w/ J Sinclair re: discussion of 2018 results and 2019 projections
	<b>Committee Conf Call/Meeting Total</b>		<b>0.2</b>		<b>\$ 89.00</b>	
Podgainy	Confirmation Issues	02/17/19	0.2	\$445.00	\$ 89.00	Correspondence w/ T Freedman re: information to respond to US Trustee's POR objection
O'Callaghan	Confirmation Issues	02/18/19	0.8	\$350.00	\$ 280.00	Gathering and providing information to counsel to respond to UST objection, and related correspondence w/ M Podgainy
Podgainy	Confirmation Issues	02/18/19	0.1	\$445.00	\$ 44.50	Correspondence w/ C O'Callaghan re: information on exit financing to answer UST confirmation objection
Podgainy	Confirmation Issues	02/18/19	0.1	\$445.00	\$ 44.50	Discussion w/ J Prol re: confirmation issues
Podgainy	Confirmation Issues	02/19/19	0.3	\$445.00	\$ 133.50	Initial review of Podgainy affidavit and related correspondence w/ J Prol
Podgainy	Confirmation Issues	02/20/19	0.6	\$445.00	\$ 267.00	Review of draft affidavit for confirmation and make edits
Podgainy	Confirmation Issues	02/20/19	0.1	\$445.00	\$ 44.50	Correspondence w/ J Prol re: update on mediation
Podgainy	Confirmation Issues	02/20/19	0.1	\$445.00	\$ 44.50	Tele conv w/ T Freedman re: information needed for confirmation-related pleadings
O'Callaghan	Confirmation Issues	02/25/19	1.8	\$350.00	\$ 630.00	Reviewing and commenting on Podgainy certification
O'Callaghan	Confirmation Issues	02/25/19	0.8	\$350.00	\$ 280.00	Calculating allocation of Hinden family contribution
O'Callaghan	Confirmation Issues	02/25/19	0.7	\$350.00	\$ 245.00	Updating shareholder contribution analysis

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Confirmation Issues	02/26/19	0.4	\$350.00	\$ 140.00	Arranging shareholder trust contributions
O'Callaghan	Confirmation Issues	02/26/19	1.1	\$350.00	\$ 385.00	Calls with board members re: shareholder contributions
						Review of drafts of declaration in support of confirmation, and related correspondence w/ counsel
Podgainy	Confirmation Issues	02/26/19	0.7	\$445.00	\$ 311.50	Correspondence w/ J Prol and W Hinden re: allocation of equity contribution and logistics for payment
Podgainy	Confirmation Issues	02/26/19	0.6	\$445.00	\$ 267.00	Follow up discussion with asst controller re: shareholder contributions
O'Callaghan	Confirmation Issues	02/27/19	0.5	\$350.00	\$ 175.00	Discussions re: funds for settlement contribution from estate trust
O'Callaghan	Confirmation Issues	02/27/19	5.0	\$350.00	\$ 1,750.00	Correspondence w/ J Prol re: certification of Larry Fitzpatrick
Podgainy	Confirmation Issues	02/27/19	0.1	\$445.00	\$ 44.50	Additional follow up re: shareholder contributions
O'Callaghan	Confirmation Issues	02/28/19	0.3	\$350.00	\$ 105.00	
	<b>Confirmation Issues Total</b>		<b>14.3</b>		<b>\$ 5,280.50</b>	
O'Callaghan	DIP Financing	02/04/19	1.7	\$350.00	\$ 595.00	Updating weekly cash flow forecast
O'Callaghan	DIP Financing	02/05/19	1.0	\$350.00	\$ 350.00	Meeting with controller re: weekly cash flow
O'Callaghan	DIP Financing	02/06/19	2.3	\$350.00	\$ 805.00	Updating cash flow projection
						Review of AvB from the last two weeks and latest 13-week DIP forecast .3; related correspondence w/ C O'Callaghan .1
Podgainy	DIP Financing	02/07/19	0.4	\$445.00	\$ 178.00	Updating weekly cash flow information
O'Callaghan	DIP Financing	02/11/19	1.2	\$350.00	\$ 420.00	Updating weekly cash flow information
O'Callaghan	DIP Financing	02/15/19	0.6	\$350.00	\$ 210.00	Compiling information for bank collateral audit
O'Callaghan	DIP Financing	02/19/19	2.7	\$350.00	\$ 945.00	Reviewing diligence request with controller and asst. controller
O'Callaghan	DIP Financing	02/20/19	0.7	\$350.00	\$ 245.00	Conference call with collateral auditor
O'Callaghan	DIP Financing	02/20/19	0.5	\$350.00	\$ 175.00	Updating 13 week cash flow
O'Callaghan	DIP Financing	02/21/19	1.6	\$350.00	\$ 560.00	Review of latest CF projection and AvB comparison
Podgainy	DIP Financing	02/21/19	0.2	\$445.00	\$ 89.00	Gathering information for outside auditors
O'Callaghan	DIP Financing	02/22/19	2.5	\$350.00	\$ 875.00	Gathering information for collateral audit
O'Callaghan	DIP Financing	02/25/19	1.3	\$350.00	\$ 455.00	Meeting with collateral auditors
O'Callaghan	DIP Financing	02/25/19	0.4	\$350.00	\$ 140.00	Updating inventory schedules for collateral auditors
O'Callaghan	DIP Financing	02/25/19	2.6	\$350.00	\$ 910.00	Conference call to discuss post-bankruptcy inventory reporting
O'Callaghan	DIP Financing	02/26/19	1.3	\$350.00	\$ 455.00	Meeting with management and lender
O'Callaghan	DIP Financing	02/26/19	1.6	\$350.00	\$ 560.00	Updating and sharing inventory rollforward calculations with collateral auditors
O'Callaghan	DIP Financing	02/26/19	2.2	\$350.00	\$ 770.00	Assembling and providing additional diligence info to collateral auditors
O'Callaghan	DIP Financing	02/26/19	0.7	\$350.00	\$ 245.00	Reviewing cost and expense data provided to auditors
Podgainy	DIP Financing	02/26/19	1.8	\$445.00	\$ 801.00	Review and revise 13-week cash flow projection and put into bankruptcy format
O'Callaghan	DIP Financing	02/27/19	1.0	\$350.00	\$ 350.00	Reviewing inventory test count selections from collateral auditors
O'Callaghan	DIP Financing	02/27/19	0.8	\$350.00	\$ 280.00	Preparing AR confirm letters for outside auditors
O'Callaghan	DIP Financing	02/27/19	1.2	\$350.00	\$ 420.00	Assembling additional information for collateral auditors
O'Callaghan	DIP Financing	02/27/19	0.4	\$350.00	\$ 140.00	Meeting with outside auditor re: inventory discrepancy
O'Callaghan	DIP Financing	02/28/19	0.5	\$350.00	\$ 175.00	Meeting with controller and asst controller re: status of diligence requests
O'Callaghan	DIP Financing	02/28/19	1.3	\$350.00	\$ 455.00	Reviewing AR rollforward info for auditors
O'Callaghan	DIP Financing	02/28/19	0.5	\$350.00	\$ 175.00	Assembling and providing financial statements to auditors
O'Callaghan	DIP Financing	02/28/19	0.5	\$350.00	\$ 175.00	Call with inventory appraisal firm
O'Callaghan	DIP Financing	02/28/19	2.4	\$350.00	\$ 840.00	Assembling information for inventory appraisal firm
O'Callaghan	DIP Financing	02/28/19	1.2	\$350.00	\$ 420.00	Meeting with HR director re: planning for updates to post-petition payroll
	<b>DIP Financing Total</b>		<b>38.1</b>		<b>\$ 13,563.00</b>	
O'Callaghan	Disclosure Issues	02/18/19	0.2	\$350.00	\$ 70.00	Tele conv w/ M Podgainy re: projections for confirmation hearing

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
Podgainy	Disclosure Issues	02/18/19	0.3	\$445.00	\$ 133.50	Tele conv w/ C O'Callaghan re: revisions to projections for confirmation hearing .2, and related correspondence w/ T Freedman .1
O'Callaghan	Disclosure Issues	02/20/19	2.8	\$350.00	\$ 980.00	Updating long term projections
Gupta	Disclosure Issues	02/21/19	2.9	\$350.00	\$ 1,015.00	Modification of long term projections
O'Callaghan	Disclosure Issues	02/21/19	1.8	\$350.00	\$ 630.00	Tele conv w/ M Podgainy re: projections for confirmation hearing
Podgainy	Disclosure Issues	02/21/19	1.8	\$445.00	\$ 801.00	Call w/ C O'Callaghan re: projections for confirmation
O'Callaghan	Disclosure Issues	02/22/19	2.3	\$350.00	\$ 805.00	Reviewing and updating affidavit with additional information
Podgainy	Disclosure Issues	02/22/19	1.6	\$445.00	\$ 712.00	Review and revise projections for confirmation
O'Callaghan	Disclosure Issues	02/23/19	2.4	\$350.00	\$ 840.00	Preparation of monthly Rollforward for liquidation analysis
Podgainy	Disclosure Issues	02/24/19	1.4	\$445.00	\$ 623.00	Completed revision of financial projections
O'Callaghan	Disclosure Issues	02/25/19	0.9	\$350.00	\$ 315.00	Updating liquidation analysis
O'Callaghan	Disclosure Issues	02/25/19	1.1	\$350.00	\$ 385.00	Conference call with M. Podgainy and counsel re: projections and liquidation analysis
Podgainy	Disclosure Issues	02/25/19	1.1	\$445.00	\$ 489.50	Conf call w/ J Prol and C O'Callaghan re: projections and liquidation analysis
O'Callaghan	Disclosure Issues	02/26/19	0.3	\$350.00	\$ 105.00	Tele conv w/ counsel and M Podgainy re: changes to liquidation analysis
Podgainy	Disclosure Issues	02/26/19	0.3	\$445.00	\$ 133.50	Tele conv w/ counsel and C O'Callaghan re: changes to liquidation analysis
<b>Disclosure Issues Total</b>			<b>21.2</b>		<b>\$ 8,037.50</b>	
Podgainy	Fee / Employment Application	02/10/19	0.6	\$445.00	\$ 267.00	Initial preparation of Third Monthly Fee Application
Podgainy	Fee / Employment Application	02/11/19	0.6	\$445.00	\$ 267.00	Preparation of time detail for January 2019 fee application
Podgainy	Fee / Employment Application	02/17/19	1.3	\$445.00	\$ 578.50	Completed January 2019 fee application and sent to counsel for review / filing
<b>Fee / Employment Application Total</b>			<b>2.5</b>		<b>\$ 1,112.50</b>	
O'Callaghan	Monthly Operating Report	02/04/19	0.6	\$350.00	\$ 210.00	Meetings with management re: year end adjustments
O'Callaghan	Monthly Operating Report	02/04/19	1.4	\$350.00	\$ 490.00	Reviewing month end AR and AP
Podgainy	Monthly Operating Report	02/04/19	0.1	\$445.00	\$ 44.50	Tele conv w/ C O'Callaghan re: status of Mazars review of financial statements
O'Callaghan	Monthly Operating Report	02/05/19	1.2	\$350.00	\$ 420.00	Meeting with new head of production re: cost accounting and inventory
O'Callaghan	Monthly Operating Report	02/05/19	1.8	\$350.00	\$ 630.00	Meeting with controller and cost accountant re: inventory
O'Callaghan	Monthly Operating Report	02/05/19	0.9	\$350.00	\$ 315.00	Meeting with management re: bills of materials and COGS
O'Callaghan	Monthly Operating Report	02/05/19	2.4	\$350.00	\$ 840.00	Updating inventory rollforward and researching discrepancies
O'Callaghan	Monthly Operating Report	02/05/19	0.2	\$350.00	\$ 70.00	Email correspondence with outside accountant re: year end financials
O'Callaghan	Monthly Operating Report	02/06/19	1.4	\$350.00	\$ 490.00	Working with accounting staff re 2018 year end results
O'Callaghan	Monthly Operating Report	02/06/19	2.8	\$350.00	\$ 980.00	Additional research into inventory discrepancy
O'Callaghan	Monthly Operating Report	02/07/19	1.2	\$350.00	\$ 420.00	Reviewing year-end sales rebate information
O'Callaghan	Monthly Operating Report	02/07/19	1.3	\$350.00	\$ 455.00	Meeting with cost accountant and IT director re: inventory
O'Callaghan	Monthly Operating Report	02/07/19	0.7	\$350.00	\$ 245.00	Call with accounting system vendor re: inventory
O'Callaghan	Monthly Operating Report	02/07/19	1.0	\$350.00	\$ 350.00	Meeting with management re: facilities
O'Callaghan	Monthly Operating Report	02/07/19	1.4	\$350.00	\$ 490.00	Additional analysis re: facilities
O'Callaghan	Monthly Operating Report	02/07/19	1.7	\$350.00	\$ 595.00	Researching errors in year-end journal entries
O'Callaghan	Monthly Operating Report	02/07/19	1.6	\$350.00	\$ 560.00	Reviewing January commission calculations
O'Callaghan	Monthly Operating Report	02/07/19	1.0	\$350.00	\$ 350.00	Additional analysis re: inventory
O'Callaghan	Monthly Operating Report	02/08/19	0.2	\$350.00	\$ 70.00	Call with outside accountant re: 2018 audit
O'Callaghan	Monthly Operating Report	02/08/19	0.7	\$350.00	\$ 245.00	Conference call with management and outside accountants
O'Callaghan	Monthly Operating Report	02/08/19	0.4	\$350.00	\$ 140.00	Call with Asst. Controller
O'Callaghan	Monthly Operating Report	02/08/19	4.5	\$350.00	\$ 1,575.00	Additional research into inventory discrepancy
O'Callaghan	Monthly Operating Report	02/11/19	5.2	\$350.00	\$ 1,820.00	Preparation of inventory rollforward, and related analysis
O'Callaghan	Monthly Operating Report	02/12/19	0.6	\$350.00	\$ 210.00	Reviewing month end AR aging

Timekeeper	Activity	Date	Hours	Rate	Fees	Description
O'Callaghan	Monthly Operating Report	02/12/19	1.8	\$350.00	\$ 630.00	Discussions with management re: errors in batch postings
O'Callaghan	Monthly Operating Report	02/12/19	0.4	\$350.00	\$ 140.00	Meeting with outside accountant re: year end numbers
Podgainy	Monthly Operating Report	02/12/19	0.2	\$445.00	\$ 89.00	Review of management account activity, and related correspondence
O'Callaghan	Monthly Operating Report	02/13/19	1.2	\$350.00	\$ 420.00	Conference call with board re: monthly financials
O'Callaghan	Monthly Operating Report	02/13/19	1.3	\$350.00	\$ 455.00	Meeting with controller re: royalty / management fees
O'Callaghan	Monthly Operating Report	02/13/19	0.7	\$350.00	\$ 245.00	Reviewing request list for collateral audit
O'Callaghan	Monthly Operating Report	02/14/19	2.4	\$350.00	\$ 840.00	Meeting with controller re preparation of financials
O'Callaghan	Monthly Operating Report	02/15/19	2.1	\$350.00	\$ 735.00	Review of cash receipts and disbursement journals
O'Callaghan	Monthly Operating Report	02/15/19	1.4	\$350.00	\$ 490.00	Drafting MOR
O'Callaghan	Monthly Operating Report	02/18/19	3.2	\$350.00	\$ 1,120.00	Drafting financials for MOR
O'Callaghan	Monthly Operating Report	02/18/19	2.2	\$350.00	\$ 770.00	Continued drafting MOR
O'Callaghan	Monthly Operating Report	02/19/19	1.4	\$350.00	\$ 490.00	Meeting with management re: operational analysis for MOR
O'Callaghan	Monthly Operating Report	02/19/19	2.4	\$350.00	\$ 840.00	Updating schedules of cash inflows and outflows for MOR-1
O'Callaghan	Monthly Operating Report	02/20/19	3.1	\$350.00	\$ 1,085.00	Drafting MOR
O'Callaghan	Monthly Operating Report	02/20/19	2.2	\$350.00	\$ 770.00	Updating financials for MOR
O'Callaghan	Monthly Operating Report	02/20/19	0.7	\$350.00	\$ 245.00	Reviewing sales budget
O'Callaghan	Monthly Operating Report	02/20/19	0.6	\$350.00	\$ 210.00	Reviewing margin analysis for MOR
O'Callaghan	Monthly Operating Report	02/21/19	3.2	\$350.00	\$ 1,120.00	Additional drafting of MOR
O'Callaghan	Monthly Operating Report	02/21/19	1.8	\$350.00	\$ 630.00	Reviewing inventory calculations
O'Callaghan	Monthly Operating Report	02/22/19	1.0	\$350.00	\$ 350.00	Finishing MOR
O'Callaghan	Monthly Operating Report	02/22/19	0.7	\$350.00	\$ 245.00	Additional analysis of inventory discrepancy
Podgainy	Monthly Operating Report	02/22/19	0.2	\$445.00	\$ 89.00	Review of January MOR prior to filing
<b>Monthly Operating Report Total</b>			<b>68.5</b>		<b>\$ 24,022.50</b>	
O'Callaghan	Supplier Issues	02/05/19	0.6	\$350.00	\$ 210.00	Email and phone correspondence re: ordinary course professional payments
O'Callaghan	Supplier Issues	02/21/19	0.6	\$350.00	\$ 210.00	Reviewing and responding to notice from US Trustee
<b>Supplier Issues Total</b>			<b>1.2</b>		<b>\$ 420.00</b>	
O'Callaghan	Travel	02/07/19	0.3	\$175.00	\$ 52.50	Travel home from client location
O'Callaghan	Travel	02/11/19	0.8	\$175.00	\$ 140.00	Travel to client location
O'Callaghan	Travel	02/14/19	0.7	\$175.00	\$ 122.50	Travel home from client location
O'Callaghan	Travel	02/19/19	0.3	\$175.00	\$ 52.50	Travel to client location
O'Callaghan	Travel	02/25/19	0.9	\$175.00	\$ 157.50	Travel to client location
<b>Travel Total</b>			<b>3.0</b>		<b>\$ 525.00</b>	
<b>Grand Total</b>			<b>182.6</b>		<b>\$ 64,857.50</b>	



# **EXHIBIT B**

Getzler Henrich &amp; Associates LLC

FEBRUARY 1 - FEBRUARY 28, 2019

DURO DYNE (DIP)  
EXPENSE DETAIL FEBRUARY 2019

Timekeeper	Expense Category	Expense Sub Category	Date	Total	Description
Podgainy	Telecommunications	Telephone / Cell Phone	02/01/19	\$ 28.00	Telecommunications charges for the 12/22-1/21 period
	<b>Telecommunications Total</b>			<b>\$ 28.00</b>	
O'Callaghan	Transportation	Automobile Expense - Mileage	02/04/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	02/04/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	02/04/19	\$ 11.52	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	02/04/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/05/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/06/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/07/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	02/07/19	\$ 5.76	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	02/07/19	\$ 45.24	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/11/19	\$ 45.24	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	02/11/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	02/11/19	\$ 11.52	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	02/11/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/12/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/13/19	\$ 49.88	Mileage to and from client
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O'Callaghan	Transportation	Automobile Expense - Mileage	02/14/19	\$ 45.24	Mileage from client
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O'Callaghan	Transportation	Automobile Expense - Tolls	02/25/19	\$ 12.00	GWB
O'Callaghan	Transportation	Automobile Expense - Tolls	02/25/19	\$ 11.52	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	02/25/19	\$ 24.94	Mileage from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/26/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/27/19	\$ 49.88	Mileage to and from client
O'Callaghan	Transportation	Automobile Expense - Mileage	02/28/19	\$ 24.94	Mileage to client
O'Callaghan	Transportation	Automobile Expense - Tolls	02/28/19	\$ 5.76	Throgs Neck
O'Callaghan	Transportation	Automobile Expense - Mileage	02/28/19	\$ 45.24	Mileage from client
	<b>Transportation Total</b>			<b>\$ 1,077.60</b>	
	<b>Grand Total</b>			<b>\$ 1,105.60</b>	